

IN THE UNITED STATES  
BANKRUPTCY COURT FOR THE  
NORTHERN DISTRICT OF ALABAMA  
SOUTHERN DIVISION

In re:

JEFFERSON COUNTY, ALABAMA,  
a political subdivision of the State of  
Alabama,

Case No. 11-05736-TBB

Chapter 9

Debtor.

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DECLARATION OF ANDREW BENNETT  
TAX ASSESSOR BESSEMER DIVISION, JEFFERSON COUNTY, ALABAMA  
CHAPTER 9 PLAN OF ADJUSTMENT FOR JEFFERSON COUNTY,  
ALABAMA (DATED June 30, 2013)

Andrew Bennett, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am the duly elected Assistant Tax Assessor, Bessemer Division, of Jefferson County Alabama.
2. As a Tax Assessor, I am familiar with the ownership, additions or improvements to the property or removal of improvements within the Bessemer District and, in a general sense, within the county as a whole.
3. I am also familiar with the valuation and assessment of business personal property.
4. As Assistant Tax Assessor, I have seen the impact of increasingly higher sewer charges on a personal level within my household budget.
5. I also see the reduction in the growth of business and personal property as customers of county businesses must take a larger and larger portion of their disposable income and use it to pay water and sewer bills.
6. I also see a higher instance of tax sale properties where taxpayers are juggling their options with limited resources as to which debt has priority.
7. I see where taxpayers are foregoing necessities, like medication and food, to stretch their budgets caused by increasing rates.

8. I have heard testimonies in my office from taxpayers fearing that the increases will cause them to no longer be able to maintain homeownership.
9. I also see that unpaid bills will create sewer liens on property and give adversary possession to the sewer authority when homeowners cannot meet the obligations as required.

I declare under penalty of perjury that the foregoing is true and correct .

Executed on July 29, 2013, at Birmingham, Alabama  
/s/ Andrew Bennett



Andrew Bennett